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## PART-IIA

### GOVERNMENT OF MEGHALAYA ORDERS BY THE GOVERNOR

#### NOTIFICATIONS

The 27th March, 2014.

**No.HPL.35/2011/304.**—The Governor of Meghalaya is pleased to amend the O.M. No.HPL.35/2011/164, dated 7th September, 2012 as follows :-

**Correction of Para 17.1 -** The existing para 17.1 of the Office Memorandum referred to above shall be substituted by the following new para 17.1 :-

“17.1. The Physical Efficiency Test shall carry a maximum of 100 marks”.

**Proviso to Para 19.2 -** After the existing para 19.2 of the Office Memorandum referred to above, the following shall be added :-

“19.2. Provided that after compilation of the marks obtained in the PET, including the bonus marks, and the marks obtained in the Written Test, the number of short listed Candidates to be declared eligible for appearing in the interview should not exceed twice the number of vacancies advertised and this should be published as the result of candidates who are eligible to appear for the Personal Test *Cum* Interview. This information should invariably be placed in the public domain”.

**Substitution of Para 35.5 -** For the existing para 35.5 of the Office Memorandum referred to above, the following new para 35.5 shall be substituted namely.

“35.5. The bonus marks shall be shown separately and added to the total marks secured by the candidates in the Physical Efficiency Test and the written examination prior to conduct of the interview”.

**J. LYNDOH,**

Commissioner & Secretary to the Government of Meghalaya,  
Home (Police) Department.

The 1st April, 2014.

**No.LBG.18/88/141.**—In exercise of the powers conferred upon under Section 14 of the Meghalaya Shops & Establishment Act, 2004 and Section 52 of the Factories Act, 1948, the Governor of Meghalaya is pleased to declare **9th April, 2014 a paid holiday** in all private Commercial & Industrial establishments including Shops & Factories situated in the State of Meghalaya being the of poll to the General Elections to the Lok Sabha to enable the voters to exercise their franchise.

**N. R. MARAK,**

Under Secretary to the Govt. of Meghalaya,  
Labour Department.

The 29th March, 2014.

**No.PE-77/95/Pt.I/502.**—In pursuance of Rule 5 of the Meghalaya State Guest Rules, 1991, the Governor of Meghalaya is pleased to declare Shri Devendra Chaudhry, Additional Secretary, Ministry of Power, as “State Guest” for all purposes during his official visit to Shillong on the 1st April, 2014.

**E. M. LYNDOH,**

Under Secretary Govt. of Meghalaya,  
Power Department.

**TOUR PROGRAMME OF SHRI DEVENDRA CHAUDHRY  
ADDITIONAL SECRETARY, MINISTRY OF POWER**

01. 04. 2014 (Tuesday)	Dep. Delhi	1130 hrs.	AI-889
	Arr. Guwahati	1340 hrs.	
	Dep. Guwahati		By Road
	Arr. Shillong		
03. 04. 2014 (Thursday)	Dep. Shillong	1415 hrs.	AI-9712/701
	Arr. Delhi (via Kolkata)	1950 hrs.	

**Purpose:** **39th Foundation Day Celebration of NEEPCO at Shillong on 2nd April, 2014.**

**(K. SUNIL)**

Sr. PPS to AS (DC)  
Tel: 011-23714009  
Fax: 011-23350780

The 28th February, 2014.

**NO. Power-49/2012/173.** - In exercise of the power conferred by clause (g) of sub-section (2) of Section 180 read with sub-section (1) and (3) of Section 103 of the Electricity Act, 2003 ( Central Act No. 36 of 2003) the Governor of Meghalaya is pleased to make the following Rules namely :-

**1. Short title and commencement :-**

- (1) These Rules may be called The Meghalaya State Electricity Regulatory Commission (Fund) Rules, 2013.
- (2) They shall come into force from the date of their publication in the Official Gazette.

**2. Definitions:-** In these Rules, unless the context otherwise provides :-

- (a) "Accounting period" means the period for which the accounts have to be prepared by the Commission and shall be concurrent with the financial year;
- (b) "Act" means the Electricity Act, 2003 (Central Act No. 36 of 2003);
- (c) "Budget" means the statement of estimated income/expenditure of the Commission prepared as per Section 106 of the Electricity Act 2003;
- (d) "Chairperson" means the Chairperson of the Meghalaya State Electricity Regulatory Commission;
- (e) "Commission" means the Meghalaya State Electricity Regulatory Commission constituted under section 82 of the Act;
- (f) "Drawing and Disbursing Officer" means an Officer designated as such by the Commission to draw and make payments on behalf of the Commission;
- (g) "Financial year" means a period not exceeding twelve calendar months commencing on 1<sup>st</sup> April of a year and concluding on subsequent 31<sup>st</sup> March;
- (h) "Fund" means the Meghalaya State Electricity Regulatory Commission Fund to be maintained as per rule 3;
- (i) "Government" means the Government of the State of Meghalaya.
- (j) "Member" means the Member of the Meghalaya State Electricity Regulatory Commission;
- (K) "Secretary" means Secretary of the Meghalaya State Electricity Regulatory Commission; and
- (l) all words and expressions used but not defined in these rules shall have the same meaning as assigned to them in the Electricity Act, 2003 ( Central Act No. 36 of 2003).

**3. Establishment of Fund :-**

- (1) The Government hereby establishes a Fund to be called the Meghalaya State Electricity Regulatory Commission Fund.
- (2) The Fund shall be opened under the Public Account of India and this shall be a non-lapsable and non-interest bearing account.
- (3) The Fund shall comprise of the following , -
  - i. all grants and loans made to the Commission by the Government under Section 102 of the Act;
  - ii. all licence fees, petition fees, processing fees, fines and receipts by the Commission under the Act; and
  - iii. all sums received by the Commission from such other sources, as may be decided upon by the Government.

**4. Utilisation/Application of Fund**

- (1) The Commission shall be entitled to utilize the Fund for the payment of Salaries, allowances and other remuneration of Chairperson, Member Secretary, Officers and other employees of the Commission, as provided in clause (a) of Sub-section 103 of the Act.
- (2) The Commission shall be entitled to utilise the Fund for meeting the expenses required in connection with the discharge of its functions under section 86 of the Act and also for meeting the expenses on objects and for purchases authorized by the Act in accordance with the Budget for the financial year submitted by the Commission under Rule 7 below. The details of expenditure heads are given in the Schedule appended to these Rules.
- (3) Any expenditure in excess of the approved Budget shall be met by the Commission from its own resources.
- (4) After the end of financial year, the Commission shall submit the duly audited accounts to the Government.

**5. Release of amount from the Fund**

- (1) The Commission shall see release of amount from the Fund against its annual Budget twice (in the month of April and September) in a financial year.
- (2) The Commission shall maintain proper accounts and other records of the grants and loans in the manner as may be prescribed by the Government in this behalf.
- (3) At the close of the financial year, the Commission shall furnish a utilisation certificate stating therein the opening balance, amount (including of grants and loans) received from the Fund and utilized and the balance remaining unutilised.

## **6 Manner of Applying the Fund**

The Commission shall meet expenses required in connection with the discharge of its functions under Section 86 of the Act and also for meeting objects and purpose authorized by the Act.

### **(1) 'Opening of Bank Account'**

- a) The main account of the fund shall be maintained in a Nationalized Commercial bank and subsidiary accounts shall be maintained at such other branches of such banks, as the Commission considers appropriate;
- b) The Commission shall make available the specimen signatures of two of its Officers as authorized signatories to the nominated bank for its information and record;
- c) The nominated bank(s) shall furnish daily payments and receipts scrolls to the Commission which will ensure that the cheques appearing in the payment scrolls are those issued by the Commission and reconcile each transaction with the bank(s).

### **(2) 'Drawal of funds from the banks'**

- a) The fund shall be operated by the Drawing and Disbursing Officer of the Commission not below the rank of Secretary, as may be designated by the Chairperson from time to time. Withdrawal from the bank account shall be made only on presentation of a cheque signed by the Drawing and Disbursing Officer and one other Officer designated by the Commission.
- b) The DDO shall be responsible for monitoring the proper transactions of receipts and payments on behalf of the Commission.
- c) The DDO shall be responsible to ensure that the amount of cheques/demands drafts deposited in the accredited banks have been timely credited in the accounts of the Commission and shall also reconcile the receipts and payments accounts with them.

## **7. Budget**

The Commission shall prepare and forward to the Government the Budget for the estimated receipts and expenses to be incurred by the Commission in every financial year as per the provisions of the Meghalaya State Electricity Regulatory Commission (Annual Accounts, Audit and Budget) Rules, 2013.

**8. Accounts**

- (1) The accounts of the Fund shall be maintained as per the provisions of the Meghalaya State Electricity Regulatory Commission (Annual Accounts, Audit and Budget) Rules, 2013.
- (2) The accounts of the Commission shall be authenticated by the Chairperson, one member dealing with the finance and the Secretary of the Commission.

**9. Audit**

- a) The duly authenticated accounts of the Commission shall be sent to the Comptroller and Auditor General of India (CAG) or any other person appointed by him within three months of the closing of the financial year. Any expenditure incurred in connection with such audit shall be payable by the Commission to the Comptroller and Auditor General of India and any other person appointed by him.
- b) The Comptroller and Auditor General of India and any other person appointed by him in this connection with the audit of the accounts of the Commission shall have the same rights and privileges and authority in connection with such audit as the Comptroller and Auditor General of India has in connection with the audit of Government accounts and in particular shall have the right to demand the production of books, accounts, connected vouchers, and other documents and papers and to inspect any of the Offices of the Commission.
- c) The accounts of the Commission as certified by Comptroller and Auditor General of India or any other person appointed by him in this behalf together with the audit report thereon shall be forwarded annually to the Government by 30<sup>th</sup> September of each year by the Commission to enable the Government to place the audit report before the Legislature as soon as may be.

**10. Delegation of Power**

The Chairperson of the Commission shall have the same powers as are conferred on a Department of the Central Government relating to items as given in Schedule V & VI read with Rule 13 of the Delegation of Financial Powers Rules, 1978, the General Financial Rules, 2005 and the General Provident Fund (Central Services) Rules, 1960 except in the following matters.

- i. Creation of posts
- ii. Re-appropriation of funds from one head to another.
- iii. Purchase of Vehicles
- iv. Write off loss
- v. Permitting any officer of the Commission to participate in seminars, conferences or training programs abroad

Provided that the exercise of these powers will be subject to the general restrictive and conditions contained in the Meghalaya Delegation of Financial Powers Rules, 2006, and other general rules and orders issued from Government from time to time.

**11. Closure of the Fund**

- (1) The Fund shall remain operative so long as the relevant provisions of the Act remain in force.
- (2) At the time of closure of the Fund, when the Fund is no longer required, all the unspent balance under the Fund shall be remitted into the Government Treasury.

**C. M. SYIEM,**

Deputy Secretary to the Govt. of Meghalaya,  
Power Department.

**SCHEDULES**

Details of expenditure head as per Rule 4(2)

1. Salary and Allowances
  - 1.1. Pay & Allowances of Chairperson & Members
  - 1.2. Pay & Allowances of Officers and Establishment
  - 1.3. Pay & Allowances of Staff
  - 1.4. Honorarium
  - 1.5. Overtime Allowances
  - 1.6. Medical and Health Care facilities
  - 1.7. BonusAny other establishment charges (to be specifies)
2. Payment on Professional fees & Other Services
3. Travel Expenses
  - 3.1. Domestic travel-Chairman, Members & Other Officer /Staff
  - 3.2. Foreign travel-Chairman, Members & Other Officer /Staff
4. Other Administrative Expenses
  - 4.1. Telephone and Fax
  - 4.2. Rent, Rate & Taxes
  - 4.3. News Paper/Periodicals
  - 4.4. Advertisement and Publicity
  - 4.5. Postage and Telegram
  - 4.6. Liveries
  - 4.7. Water & Electricity
  - 4.8. Any Other (to be specified)
5. Stationery & Printing
  - 5.1. Stationery
  - 5.2. Printing
6. Publications
7. Miscellaneous and Other expenses
8. Repair and Maintenance
  - 8.1. Buildings
  - 8.2. Machinery & Equipment
  - 8.3. Furniture & Fixture
  - 8.4. Vehicles
9. Fuel & Lubricants
10. Hospitality Expenses
11. Audit Fees
12. Legal Charges

- 
- 13. Provident Fund & other Contributions
    - 13.1. Pension & Gratuity (including Commuted Value of Pension)
    - 13.2. Contribution to CPF
    - 13.3. Deposit linked Insurance Scheme
    - 13.4. Pension Contribution
    - 13.5. Leave Salary Contribution
  
    - 13.6. Gratuity Contribution
  - 14. Interest
    - 14.1. Interest on GPF
    - 14.2. Interest on CPF
    - 14.3. Any other (to be specified)
  - 15. Group Insurance Scheme
    - 15.1. CGEGIS-Saving Fund  
Insurance Fund
    - 15.2. CGGIS-Saving Fund  
Insurance Fund
  - 16. Depreciation
  - 17. Loss on sale of Assets
  - 18. Bad-debts written off
  - 19. Excess of Income over Expenditure (Transferred to Consolidated fund of Meghalaya)
  - 20. Outstanding Expenses.



The 28th February, 2014.

**No. Power-49/2012/193** - In exercise of the powers conferred by sub-clause(h) and (j) of sub-section (2) of Section 180 read with Section 104 and Section 106 of the Electricity Act, 2003 (Central Act No.36 of 2003), the Governor of Meghalaya hereby please to notify the following Rules, namely:-

**1. Short title and commencement:**

- (1). These Rules may be called the Meghalaya State Electricity Regulatory Commission (Annual Accounts, Audit and Budget) Rules, 2013.
- (2). These Rules shall come into force on the date of their publication in the Official Gazette of the Government of Meghalaya.

**2. Definitions:-** In these Rules, unless the context otherwise requires,-

- (a). "Accounts Officer" means an Officer responsible for maintenance of Accounts and preparation of Annual Accounts and Budget of the Commission, as nominated by the Chairman of the Commission;
- (b) "Act" means the Electricity Act, 2003 (Central Act No. 36 of 2003);
- (c) "Audit Officer" means the Comptroller & Auditor General of India or any officer appointed by him in connection with the audit of accounts of the Commission;
- (d) "Budget" means the statement of estimated income/expenditure of the Commission prepared as per Section 106 of the Act;
- (e) "Chairperson" means the Chairperson of the Meghalaya State Electricity Regulatory Commission;
- (f). "Commission" means the Meghalaya State Electricity Regulatory Commission constituted under Section 82 of the Electricity Act, 2003;
- (g). "Financial year" means a period not exceeding twelve calendar months commencing on 1<sup>st</sup> April of a year and concluding on subsequent 31<sup>st</sup> March;
- (h) "Form" means the form appended to these rules;
- (i) "Member" means the Member of the Meghalaya State Electricity Regulatory Commission and includes the Chairperson;
- (j) "Schedule" means the Schedule appended to these rules showing details of the amounts shown;
- (k) "Secretary" means the Secretary of the Meghalaya State Electricity Regulatory Commission; and
- (l) all words and expressions used but not defined in these Rules but defined in the Act shall have the same meaning as assigned to them in the Act.

**3.Periodicity of preparation of Budget.** (1) The Commission shall prepare its Budget which shall be the annual financial statement of the estimated receipts and expenditure of the Commission for the ensuing financial year.

(2). The Budget for the ensuing financial year shall be prepared by the Commission by the end of the month of September every year and forwarded to the State Government, as required under Section 106 of the Act. The State Government shall scrutinize the Budget and assess the requirements of funds, by way of grant and of loan, by the Commission and make necessary provisions in the State Government Budget.

**4.Forms and content of the Budget.** - The Budget of the Commission shall include the Revised Estimates of the current year and the Budget Estimates for the next year giving details of the estimated receipts and expenditure are in Form-I and Form –II appended to these rules.

**5.Form and time of preparation of Annual Accounts of the Commission.**

(1). The Commission shall prepare the Annual Statement of Accounts for every financial year in the manner specified below and shall comprise:-

- (i). Balance Sheet;
- (ii). Income & Expenditure Account;
- (iii). Schedules to the above Financial Statement;
- (iv). Instructions and Accounting Principles;
- (v). Notes and instructions from the Schedules; and
- (vi). Statement of Receipts and Payments.

(2). The Annual Statement of Accounts shall be finalized by the Commission within three months following the financial year to which the accounts relate.

(3). The Annual Statement Accounts shall be prepared as per the format devised by the Committee of Experts appointed on the recommendation of the Parliamentary Committee.

**6. Approval of the Annual Statement of Accounts:-**

- (1) Within three months after the end of the financial year the Accounts Officer shall prepare and the Secretary shall submit the Annual Statement of the Accounts to the Commission for approval. On approval by the Commission, the Annual Statement of Accounts shall be sent to the Comptroller and Auditor General of India (CAG), or any other person appointed by him, for audit.
- (2).The Annual Statement of Accounts of the Commission shall be authenticated by the Chairman, one member dealing with the Finance and Secretary of the Commission.

**7. Format of Account and ledgers and their authentication:**

- (1). The Annual Statement of Accounts of the Commission shall be sent to the CAG or any other person appointed by him within three months of the closing of the financial year. Any expenditure incurred in connection with such audit shall be payable by the State Commission to the Comptroller and Auditor General of India.
- (2). The Comptroller and Auditor General of India and any other person appointed by him in connection with the audit of accounts of the State Commission shall have the same rights & privileges and authority in connection with such audit as the Comptroller and Auditor General of India has in connection with the audit of Government Accounts and in particular shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers and to inspect any of the Offices of the State Commission.
- (3). The accounts of the Commission as certified by the CAG or any other person appointed by him or on his behalf together with the audit report thereon shall be forwarded annually to the Government by 30<sup>th</sup> September each year by the Commission, to enable the Government to place the audit report before the Legislature.
- (4).The Commission shall maintain the following records of accounts for the receipt and expenditure heads appended to these rules as **Form-III** & **Form-IV**. Cash Book, Ledger, Stock Register & Fees Register shall be maintained in the Formats prescribed as under:-

1. Cash Book in **Form-V**
2. Ledger in **Form-VI**
3. Fees Register in **Form-VII**
4. Stock Register in **Form-VIII**

*(All the Forms should be signed by Commission member's authorized by the Chairman and by the Chairman himself, Secretary and Accounts Officer and all Schedules by the Secretary and Accounts Officer).*

(5) These books of account and other relevant records shall be kept in the Commission's Office. It shall be the responsibility of the Accounts Officer to ensure that the books of accounts and other relevant records are properly maintained and securely preserved in safe custody and produced to Audit as and when required.

**8. Internal Audit:**

- (1). The purpose of internal audit, as an independent function outside the function of accounts keeping, is to ensure that the accounts of the Commission and the financial records like cash book, ledgers, stock, assets registers are maintained regularly and correctly and kept up-to-date.
- (2). Internal audit of the Commission shall be entrusted to a person of the Commission designated by the Chairperson or to a firm of Chartered Accountants.

9. **Power to interpret these Rules:** - The power to interpret these Rules shall vest with the State Government and their interpretation shall be final.

**C. M. SYIEM,**  
Deputy Secretary to the Govt. of Meghalaya,  
Power Department.

**FORM-I****(See rule 5)**

Revised Estimate for the year \_\_\_\_\_ and Budget Estimate for the year \_\_\_\_ of  
the Meghalaya State Electricity Regulatory Commission

Receipts	Actual for the year	Budget Estimate for the year	Revised Estimate for the year	Budget Estimate for the year
1. Grants from the State Government		Rs.	Rs.	Rs.
2. Loans from the State Govt.				
3. Fees: i). License Fees ii). Fees on petition				
4. Penalties				
5. Earning from Investments				
6. Misc./Others				
<b>Grand Total:</b>				

**FORM-II****(See rule 5)**

<b>Expenditure</b>	<b>Budget Estimate for the year</b>	<b>Actual for the year</b>	<b>Revised Estimate for the year</b>	<b>Budget Estimate for the year</b>
<b>Salaries</b>				
Pay				
Dearness Allowance				
House Rent and other				
Honorarium				
Medical & Health Care facilities				
Ombudsman				
Miscellaneous				
<b>Total Salaries</b>				
<b>Wages</b>				
Administrative expenses				
Travel Expenses				
Stationery & Printing				
Publication				
Rent, Rates and Taxes				
Repair & maintenance				
Fuel & Lubricants				
Audit Fees				
Legal charges				
Payment for professional and Special Services				
Expenditure on Motor Vehicles				
Office Equipments				
Membership subscriptions				
Miscellaneous				
<b>Total</b>				

**FORM—III**  
{See ruel 8(iv)}

(Extracted from Common Format of A/Cs for Central Abs)

**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**

Name of Entity: \_\_\_\_\_

**RECEIPTS AND PAYMENTS FOR THE PERIOD/YEAR ENDED \_\_\_\_\_**

(Amount- Rs.....)

RECEIPTS	Current year	Previous year	PAYMENTS	Current Year	Previous Year
<b><u>I. Opening Balances</u></b>	.....	.....	<b><u>I. Expenses</u></b>	.....	.....
a). Cash in hand	.....	.....	a. Establishment Expenses	.....	.....
b). Bank Balances	.....	.....	(corresponding to Schedule 20)	.....	.....
i). In current Accounts	.....	.....	b). Administrative Expenses	.....	.....
ii). In deposit accounts	.....	.....	(corresponding to Schedule 21)	.....	.....
iii). Savings Accounts	.....	.....		.....	.....
<b><u>II. Grants Received</u></b>			<b><u>II. Payments made against funds for various projects.</u></b>	.....	.....
a). From Govt. of India	.....	.....	(Name of the fund or project should be shown along with the particulars of payments made for each project).	.....	.....
b). From State Govt.	.....	.....		.....	.....
c). From other sources (details)	.....	.....		.....	.....
(Grants for capital & revenue exp. To be shown separately)	.....	.....		.....	.....
<b><u>III. Income on Investments from</u></b>	.....	.....	<b><u>III. Investments and deposits made.</u></b>	.....	.....
a).	.....	.....	a). Out of	.....	.....
Earmarked/Endowment Funds	.....	.....	Earmarked/Endowment funds	.....	.....
b). Own Funds (Other Investment)	.....	.....	b). Out of Own Funds (Investments-Others)	.....	.....
<b><u>IV. Interest Received</u></b>	.....	.....	<b><u>IV. Expenditure on Fixed Assets &amp; Capital Work-in Progress</u></b>	.....	.....
a). On Bank deposits	.....	.....	a). Purchase of Fixed Assets	.....	.....
b). Loans, Advances etc.	.....	.....	b). Expenditure on Capital Work in progress	.....	.....
	.....	.....	<b><u>V. Refund of surplus money/Loans</u></b>	.....	.....
<b><u>V. Other Income (Specify)</u></b>	.....	.....	a). To the Govt. of India	.....	.....
	.....	.....	b). To the State Govt.	.....	.....
	.....	.....	c). To other providers of funds	.....	.....
<b><u>VI. Amount Borrowed.</u></b>			<b><u>VI. Finance Charges (Interest)</u></b>	.....	.....
<b><u>VII. Any other receipts (give details)</u></b>			<b><u>VII. Other Payments (Specify)</u></b>	.....	.....
			<b><u>VIII. Closing Balances.</u></b>	.....	.....
			a). Cash in hand	.....	.....
			b). Bank Balances	.....	.....
			i). In current accounts	.....	.....
			ii). In deposit accounts	.....	.....
			iii). Savings accounts	.....	.....
<b>TOTAL</b>			<b>TOTAL</b>		

**FORM-IV**  
{See rule 8(iv)}

(Extracted from Common Format of A/Cs for Central Abs)

**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**

Name of the Entity: \_\_\_\_\_

**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD/YEAR ENDED**

(Amount - Rs.....)			
<b>INCOME</b>	<b>Schedule</b>	<b>Current Year</b>	<b>Previous Year</b>
Income from Sales/Services	12	.....	.....
Grants/Subsidies	13	.....	.....
Fees/Subscriptions	14	.....	.....
Income from Investments(Income on Investment from earmarked/endowment Funds transferred to Funds)	15	.....	.....
Income from Royalty, Publication, etc.	16	.....	.....
Interest Earned	17	.....	.....
Other Income	18	.....	.....
Increase/(decrease) in stock of finished goods and works-in-progress	19	.....	.....
<b>TOTAL - (A)</b>		.....	.....
<b>EXPENDITURE</b>			
Establishment Expenses	20	.....	.....
Other Administrative Expenses, etc.	21	.....	.....
Expenditure on Grants, Subsidies, etc.	22	...	...
Interests	23	....	....
Depreciation (Net Total at the year-end - corresponding to Schedule 8)			
<b>TOTAL - (B)</b>			
Balance being excess of income over Expenditure (A-B)	---	---	---
Transfer to Special Reserve (Specify each)			
Transfer to / from General Reserve			
<b>BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND</b>	---	---	---
SIGNIFICANT ACCOUNTING POLICIES	24	---	---
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		



**FORM-V**  
**{See rule 8(iv)}**

[illegible]

**Signature of the Secretary**

**Signature of the Accounts Officer**

**FORM-VI**  
**{See rule 8(iv)}**

<b>Meghalaya State Electricity Regulatory Commission</b>						
<b>Proforma for Ledger</b>						
<b>A/C. of</b>						
<b>Month &amp; Date</b>	<b>Particulars</b>	<b>CBF</b>	<b>Debit Rs</b>	<b>Credit Rs</b>	<b>Balance</b>	<b>CR/DR</b>

**Signature of the Secretary**

**Signature of the Accounts Officer**

**FORM-VII**  
**{See rule 8(iv)}**

<b>Meghalaya State Electricity Regulatory Commission</b>											
<b>Proforma of Fees Register</b>											
<b>Sl. No.</b>	<b>Date</b>	<b>Name of Party</b>	<b>Mode of Payment</b>			<b>Petition</b>	<b>License</b>	<b>Penalty</b>	<b>Other Receipt</b>	<b>Total</b>	<b>Remarks</b>
			<b>Bank Draft No</b>	<b>Name of the Bank</b>	<b>Cash</b>						

**Signature of the Secretary**

**Signature of the Accounts Officer**

**FORM-VIII**  
**{See rule 8(iv)}**

<b>Meghalaya State Electricity Regulatory Commission</b>						
<b>Proforma for Stock Register</b>						
<b>Name of Article</b>						
<b>Month &amp; Date</b>	<b>Particulars</b>	<b>Bill No.</b>	<b>Received value of the Bill No</b>	<b>Issue No</b>	<b>Balance Quality</b>	<b>Remarks</b>

**Signature of the Secretary**

**Signature of the Accounts Officer**